IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

****

C.W.P. No.3372 of 2007
Date of Decision:23.04.2007

M/s Ganpati Rice Mills, Bhalwan Road, Dhuri, District Sangrur
.....Petitioner

Vs.

State of Punjab and others
.....Respondents

CORAM:- HON'BLE MR. JUSTICE M.M.KUMAR
HON'BLE MR. JUSTICE RAJESH BINDAL

Present:- Mr. Nitin Thakur, Advocate for the petitioner.

Mr. M.P.Goswami, DAG, Punjab for the respondents.

****

M.M.Kumar, J. (Oral)

The relief claimed in this petition is that the respondents be directed to release the payment of sales tax refund/ penalty. In the reply filed today, it has been stated that refund voucher has been issued, which was received by the petitioner on 13.4.2007. The afore-mentioned refund voucher could have finally settled the matter between the parties but it was not done for non-payment of statutory interest as pointed out by learned counsel for the petitioner

After hearing the learned counsel for the parties, we are of the view that the principal amount claimed by the petitioner has been refunded by issuance of refund voucher. However, with regard to interest payable in terms of Section 12(3) of the Punjab General Sales Tax Act, 1948, the petitioner may file a representation within one month, under registered A.D. Cover, to the respondents. The same shall be disposed of by respondent No.2 within one month from the date of its receipt.

The writ petition stands disposed of in the above terms.

(M.M.KUMAR)
JUDGE

April 23, 2007 **(RAJESH BINDAL)**
renu **JUDGE**